

**Revision Date:** August 2011

**Chapter:** Payroll Reporting Procedures

**Impact to Page Numbers:** No

**Legend:** Deleted/Replaced - Added/Revised

**Summary:** pages 99, 100, 102

## MEMBER EARNINGS

“Member Earnings” is compensation earnable that a member is paid for services only during normal working hours. See “General Information for All Reporting Methods” in the “Compensation Review Procedures” section for description of compensation to be reported to CalPERS. The element is a positive (or negative) numeric value up to seven digits in length, e.g., \$10,500.00.

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- The third and fourth digits identify the year in which the service period ends.  
Only the last two digits of the year are used.
    - a. Monthly report for December 2010  
(service period ends in ~~2008~~2010) 12-10-0
- 

Reporting Frequency	Contribution Each Service Period	
	Index Level	All Other Levels
Monthly	\$2.90	\$2.00
Semi-Monthly	\$1.45	\$1.00
Bi-weekly	\$1.34	\$0.93
Quadri-weekly	\$2.68	\$1.86

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**Summary:** pages 118, 119, 122

"M" (Modified) Apply the following OASDI earnings modification factors:

Total Earnings (less than ~~\$399.99~~ 400.00) x 0.66667 x Member Contribution Rate = Member Contributions

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"M" (Modified) Apply the following OASDI earnings modification factors:

Total Earnings (less than ~~\$199.99~~ 200.00) x 0.66667 x Member Contribution Rate = Member Contributions

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"M" (Modified) Apply the following OASDI earnings modification factors:

Total Earnings (less than ~~\$368.99~~ 369.00) x 0.66667 x Member Contribution Rate = Member Contributions

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**Summary:** page 132

## FURLOUGH REPORTING

### ~~Trial Courts~~

~~Senate Bill 75 requires retirement service credit and compensation earnable for CalPERS members employed by a trial court that are subject to mandatory furloughs during the 2009-2010 fiscal year be based on the amounts had the employee not been subject to mandatory furloughs.~~

~~For more detailed information and an example of Trial Courts furlough reporting, go to the [Procedures Manual Appendix](#) located at the end of this manual.~~

### Public Agencies & Schools

The employer will need to report the full pay rate and the reduced earnings resulting from the furlough days. The member may see a reduction in service credit depending on the amount of furloughs.

If a member is reported less than 10 full months, 215 days or 1720 hours in a fiscal year, the service credit will be less than one year. A member would begin to see less than a full year of service if they are working less than 144 hours per month or 34 hours per week.

### Service Purchase Option

There is no provision in the Public Employees' Retirement Law which allows members to purchase furlough time.

### AB 1651 (Chapter 574, Statutes of 2010)

Implementation of AB 1651 does not change the manner in which an employer reports payroll to CalPERS. Employers should continue to report the member's normal pay rate and the furlough reduced earnings to the System. Due to the variety and complexity of the furlough plans being administered among employers, CalPERS has determined that the most efficient approach to implement this legislation is through an annual adjustment process, in which CalPERS will request employers furnish furlough information.

Circular Letter 200-005-11 has more detailed information about AB 1651, and can be found on the CalPERS website at the following link:  
<http://www.calpers.ca.gov/eip-docs/employer/cir-ltrs/2011/200-005-11.pdf>

For more information, call the Employer Contact Center at **888 CalPERS** (or **888-225-7377**).

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**Summary:** pages 134, 141, 149, 171

This section describes the ~~four~~ **five** basic methods of reporting payroll to CalPERS—pre-list, CalPERS Payroll reporting system, diskette, **ACES** and magnetic tape—and explains how to complete the various forms involved in the reporting process.

Monetary fields are:

Field	Two <b>Digit</b> Year Service Period	Four <b>Digit</b> Year Service Period
	Position	Position
Pay Rate .....	42–49.....	44-51
Member Earnings .....	50–56.....	52-58
Member Normal Contribution Amount.....	57–62.....	59-64
Survivor Contribution .....	69–71.....	71-73
Tax Deferred Member Contribution.....	75–80.....	77-82

The payroll listing is a hard copy print-out of the transactions reported on the diskette or tape. It is used along with the diskette or tape to process the payroll for a particular service period. **However, a hard copy print-out is not necessary if you are using the Automated Communications Exchange System (ACES).**

- Compensation, such as overtime, was included **d** in the entry, but should not have been reported.